

DECLARATION

I, Hisashi Nakamura, a national of Japan, Polaire Intellectual Property Corp., 3rd Floor, TOKYU REIT Hatchobori Bldg., 2-7-1, Hatchobori, Chuo-ku, Tokyo, 104-0032, Japan, hereby declare as follows:

That I understand the English language and the Japanese language;

That I am able to translate from the Japanese into English;

That to the best of my knowledge and belief the following is a literal translation made by me of the Japanese language patent application (PCT/JP2005/003625) entitled "SIGNAL PROCESSING DEVICE AND METHOD, SIGNAL PROCESSING PROGRAM, AND RECORDING MEDIUM WHERE THE PROGRAM IS RECORDED" filed in the U.S. Patent and Trademark Office on September 1, 2006.

Dated this 29th day of June, 2007
Tokyo Japan

Hisashi Nakamura

Translator: Hisashi Nakamura